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E-filing

Attorneys for the United States of America

IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN JOSE DIVISION

UNITED STATES OF AMERICA and  
MICHAEL PARISI, Revenue Agent,

Petitioners,

v.

LARELL H. BALDWIN,

Respondent.

CV. 08 4021  
VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS

Petitioners, the UNITED STATES OF AMERICA and its Revenue Agent, MICHAEL PARISI, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner MICHAEL PARISI is and at all times mentioned herein was an employee and agent of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

///

1           3.     Petitioner **MICHAEL PARISI** is and at all times mentioned herein was  
2 attempting in the course of authorized duties to determine certain federal tax liabilities, including  
3 but not limited to Internal Revenue Code Sections 6700 and 6701 penalties, of **LARELL H.**  
4 **BALDWIN** for the tax years 2000, 2001, 2002, 2003, and 2004.

5           4.     Petitioner **MICHAEL PARISI** is and at all times herein was attempting in the  
6 course of authorized duties to have respondent produce for inspection, examination and copying  
7 by petitioner certain records possessed by respondent which are relevant and material to attempt to  
8 determine the aforementioned federal tax liabilities of **LARELL H. BALDWIN**, for the periods  
9 stated in paragraph 3 above.

10          5.     Respondent **LARELL H. BALDWIN** 's last known address is 250A Tabor Drive,  
11 Scotts Valley, CA 95066-2847, which is within the venue of this Court.

12          6.     Petitioner **MICHAEL PARISI** is informed and believes that said respondent is in  
13 possession and control of records, paper and other data regarding income and other matters  
14 covered by said petitioner's inquiry and to which petitioners do not otherwise have access,  
15 possession, or control.

16          7.     On April 29, 2008, in accordance with law, Petitioner **MICHAEL PARISI** served  
17 a summons on respondent **LARELL H. BALDWIN** in respect to the subject matter described in  
18 paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons with Kathleen Baldwin  
19 at the last and usual place of abode of the respondent **LARELL H. BALDWIN**. The  
20 requirements of said summons are self-explanatory, and a true copy thereof is attached hereto as  
21 Exhibit A and is hereby incorporated by reference as a part of this petition.

22          8.     The items sought by the summons described in paragraph 7 above are relevant to  
23 and can reasonably be expected to assist in the determination of the above-mentioned federal tax  
24 liabilities of **LARELL H. BALDWIN** for the periods stated in paragraph 3 above. It was and  
25 now is essential to completion of petitioner's inquiry regarding the determination of the above-  
26 mentioned federal tax liabilities of **LARELL H. BALDWIN** for the periods stated in paragraph 3  
27 above that respondent produce the items demanded by said summons.

28          9.     The respondent did not appear on June 4, 2008, as requested in the summons.

10. By letter dated June 18, 2008, respondent **LARELL H. BALDWIN** was provided with another opportunity to comply by appearing for an appointment with Petitioner **MICHAEL PARISI** on July 1, 2008. See Exhibit B.

11. As of the date of this petition, the respondent has failed to comply with the summons.

12. All administrative steps required by the Internal Revenue Code for issuance of the summons have been taken.

13. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.

**WHEREFORE**, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why she should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summons;

B. That respondent be ordered by the Court to appear before the petitioner **MICHAEL PARISI** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

JOSEPH P. RUSSONIELLO  
United States Attorney



DAVID L. DENIER  
Assistant United States Attorney  
Tax Division



# Summons

In the matter of Larell H. Baldwin

Internal Revenue Service (Division): Small Business and Self-Employed Compliance Division

Industry/Area (name or number): Area 7

Periods: Year(s) ending December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2003, December 31, 2004

## The Commissioner of Internal Revenue

To: Larell H. Baldwin

At: 250A Tabor Drive Scotts Valley, California 95066-2847

You are hereby summoned and required to appear before Michael Parisi  
an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

Please see the Instructions, Definitions, and Requested Items in ATTACHMENT A to this summons.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

1395 Ridgewood Drive, Suite 200 Chico, California 95973 (530) 343-8258 x212

Place and time for appearance at Internal Revenue Service

1301 Clay Street, Suite 990S, Ninth Floor, Oakland, California 94612



Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 2039 (Rev. 12-2001)  
Catalog Number 21405J

on the 4th day of June, 2008 at 11:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 29th <sup>(year)</sup> day of April, 2008 <sup>(year)</sup>

Signature of issuing officer

Revenue Agent

Title

Signature of approving officer (if applicable)

Group Manager

Title

**EXHIBIT**

A

Original — to be kept by IRS



# Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date <u>4/29/2008</u>	Time <u>1:40 pm</u>
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**How  
Summons  
Was  
Served**

1. ☐ I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

2. ☒ I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): Kathleen Baldwin

3. ☐ I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:  
250A Tabor Drive Scotts Valley, California 95066-2847

Signature <u>Michael Paine</u>	Title <u>Revenue Agent</u>
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: \_\_\_\_\_ Time: \_\_\_\_\_

Name of Noticee: \_\_\_\_\_

Address of Noticee (if mailed): \_\_\_\_\_

**How  
Notice  
Was  
Given**

☐ I gave notice by certified or registered mail to the last known address of the noticee.

☐ I gave notice by handing it to the noticee.

☐ I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).

☐ In the absence of a last known address of the noticee, I left the notice with the person summoned.

☒ No notice is required.

Signature <u>Michael Paine</u>	Title <u>Revenue Agent</u>
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature <u>Michael Paine</u>	Title <u>Revenue Agent</u>
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DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
OFFICE OF CHIEF COUNSEL  
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL  
SUITE 470, SA-2801  
4330 WATT AVENUE  
SACRAMENTO, CA 95821-7012  
(916) 974-5700  
FAX (916) 974-5732

**JUN 18 2008**

CC:SB:7:SAC:1:GL:127289-08  
KABeile

CERTIFIED and REGULAR MAIL

Larell H. Baldwin  
250A Tabor Drive  
Scotts Valley, California 95066

In re: Summons served on April 29, 2008

Dear Mr. Baldwin:

The Small Business/Self-Employed Area of the Internal Revenue Service has notified our office that you did not comply with the provisions of the summons served on you on April 29, 2008. Under the terms of the summons you were required to appear before Revenue Agent Michael Parisi on June 4, 2008.

Legal proceedings may be brought against you in the United States District Court for not complying with the summons. To avoid such proceedings, you are to appear before Revenue Agent:

Name: Michael Parisi  
Date: July 1, 2008, Tuesday  
Time: 11:00 a.m.  
Address: Internal Revenue Service  
1301 Clay Street, Suite 990S, Ninth Floor  
Oakland, CA 94612

**EXHIBIT B**

*Handwritten signature/initials*

CC:SB:7:SAC:1:GL:127289-08 - 2 -

Any books, records, other documents, or testimony called for in the summons should be produced at the date and time shown above.

If you have any questions, please contact Revenue Agent Michael Parisi at (530) 343-8258 extension 212.

Sincerely,



KANDIS A. BEILE

Paralegal Specialist (Sacramento,  
Group 1)

(Small Business/Self-Employed)

IRS I.D. No. 94-10224

Enclosure:

Summons served on April 29, 2008

cc: Internal Revenue Service  
1395 Ridgewood Drive, Suite 200  
Chico, CA 95973  
Att: Revenue Agent Michael Parisi

VERIFICATION

I, **MICHAEL PARISI**, pursuant to 28 U.S.C. § 1746, declare and state as follows:

I am a duly employed Revenue Agent in the Chico, California office of the Internal Revenue Service of the United States Treasury Department. I am one of the petitioners making the foregoing petition. I have read and know the entire contents of the foregoing petition, and all statements of fact contained in said petition are true to the best of my own personal knowledge and recollection, and as to those facts stated upon information and belief, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 8/22/2008 at Chico, California.

  
MICHAEL PARISI



JS 44 (Rev. 12/07) (and rev 1-16-08)

**CIVIL COVER SHEET**

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON PAGE TWO OF THE FORM.)

**I. (a) PLAINTIFFS**

UNITED STATES OF AMERICA

**DEFENDANTS**

LARELL H. BALDWIN

(b) County of Residence of First Listed Plaintiff  
(EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorney's (Firm Name, Address, and Telephone Number)

DAVID L. DENIER, AUSA, TAX DIVISION  
450 Golden Gate Ave., 9th Floor, Box 36055  
San Francisco, CA 94102  
(415) 436-6888

County of Residence of First Listed Defendant SANTA CRUZ COUNTY  
(IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE LAND INVOLVED.

Attorneys (If Known)

**II. BASIS OF JURISDICTION** (Place an "X" in One Box Only)

- ☒ 1 U.S. Government Plaintiff  
☐ 2 U.S. Government Defendant  
☐ 3 Federal Question (U.S. Government Not a Party)  
☐ 4 Diversity (Indicate Citizenship of Parties in Item III)

**III. CITIZENSHIP OF PRINCIPAL PARTIES** (Place an "X" in One Box for Plaintiff and One Box for Defendant)

- |   | PTF                        | DEF                        |   | PTF                        | DEF                        |
|---|----------------------------|----------------------------|---|----------------------------|----------------------------|
| Citizen of This State                   | <input type="checkbox"/> 1 | <input type="checkbox"/> 1 | Incorporated or Principal Place of Business In This State     | <input type="checkbox"/> 4 | <input type="checkbox"/> 4 |
| Citizen of Another State                | <input type="checkbox"/> 2 | <input type="checkbox"/> 2 | Incorporated and Principal Place of Business In Another State | <input type="checkbox"/> 5 | <input type="checkbox"/> 5 |
| Citizen or Subject of a Foreign Country | <input type="checkbox"/> 3 | <input type="checkbox"/> 3 | Foreign Nation  | <input type="checkbox"/> 6 | <input type="checkbox"/> 6 |

**IV. NATURE OF SUIT** (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excl. Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	<b>PERSONAL INJURY</b> <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury	<input type="checkbox"/> 362 Personal Injury—Med. Malpractice <input type="checkbox"/> 365 Personal Injury—Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability <b>PERSONAL PROPERTY</b> <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 610 Agriculture <input type="checkbox"/> 620 Other Food & Drug <input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 630 Liquor Laws <input type="checkbox"/> 640 R.R. & Truck <input type="checkbox"/> 650 Airline Regs. <input type="checkbox"/> 660 Occupational Safety/Health <input type="checkbox"/> 690 Other	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 <b>PROPERTY RIGHTS</b> <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 840 Trademark
<b>REAL PROPERTY</b> <input type="checkbox"/> 210 Land Condemnation <input type="checkbox"/> 220 Foreclosure <input type="checkbox"/> 230 Rent Lease & Ejectment <input type="checkbox"/> 240 Torts to Land <input type="checkbox"/> 245 Tort Product Liability <input type="checkbox"/> 290 All Other Real Property	<b>CIVIL RIGHTS</b> <input type="checkbox"/> 441 Voting <input type="checkbox"/> 442 Employment <input type="checkbox"/> 443 Housing/Accommodations <input type="checkbox"/> 444 Welfare <input type="checkbox"/> 445 Amer. w/Disabilities Employment <input type="checkbox"/> 446 Amer. w/Disabilities Other <input type="checkbox"/> 440 Other Civil Rights	<b>PRISONER PETITIONS</b> <input type="checkbox"/> 510 Motions to Vacate Sentence <b>Habeas Corpus:</b> <input type="checkbox"/> 530 General <input type="checkbox"/> 535 Death Penalty <input type="checkbox"/> 540 Mandamus & Other <input type="checkbox"/> 550 Civil Rights <input type="checkbox"/> 555 Prison Condition	<b>LABOR</b> <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Mgmt. Relations <input type="checkbox"/> 730 Labor/Mgmt. Reporting & Disclosure Act <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Empl. Ret. Inc. Security Act	<input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 810 Selective Service <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 875 Customer Challenge 12 USC 3410 <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 892 Economic Stabilization Act <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 894 Energy Allocation Act <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 900 Appeal of Fee Determination Under Equal Access to Justice <input type="checkbox"/> 950 Constitutionality of State Statutes
		<b>IMMIGRATION</b> <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 463 Habeas Corpus—Alien Detainee <input type="checkbox"/> 465 Other Immigration Actions	<b>SOCIAL SECURITY</b> <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g))	<b>FEDERAL TAX SUITS</b> <input checked="" type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609

**V. ORIGIN** (Place an "X" in One Box Only)

- ☒ 1 Original Proceeding  
☐ 2 Removed from State Court  
☐ 3 Remanded from Appellate Court  
☐ 4 Reinstated or Reopened  
☐ 5 Transferred from another district (specify)  
☐ 6 Multidistrict Litigation  
☐ 7 Appeal to District Judge from Magistrate Judgment

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):

**VI. CAUSE OF ACTION**

Brief description of cause:

SUMMONS ENFORCEMENT

**VII. REQUESTED IN COMPLAINT:**

☐ CHECK IF THIS IS A CLASS ACTION DEMAND \$  
UNDER F.R.C.P. 23

CHECK YES only if demanded in complaint:  
JURY DEMAND: ☐ Yes ☐ No

**VIII. RELATED CASE(S) IF ANY**

PLEASE REFER TO CIVIL L.R. 3-12 CONCERNING REQUIREMENT TO FILE "NOTICE OF RELATED CASE".

**IX. DIVISIONAL ASSIGNMENT (CIVIL L.R. 3-2) (PLACE AND "X" IN ONE BOX ONLY)**

☐ SAN FRANCISCO/OAKLAND ☒ SAN JOSE

DATE

8/22/08

SIGNATURE OF ATTORNEY OF RECORD

DAVID L. DENIER, AUSA, TAX DIVISION

140613